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ABSTRACT

This booklet presents guidelines for planning the school library media center budget based on short and long range plans for maintaining and developing collections and services. It is noted that such planning should consider the goals and objectives of the district, the school, and particular programs, and that democratic budgeting should involve input from district administrators, school principals, library media specialists, department heads, professional staff, clerical employees, and custodians. An explanation of the structure of financial account numbers used in budget proposals submitted to the Iowa Department of Public Instruction is presented, as well as charts demonstrating 10, 15, and 20-year replacement cycles and sample costs for maintaining library book, magazine, newspaper, filmstrip, and recording collections at the minimum level specified by Iowa's "Plan for Progress in the Media Center, K-6 and 7-12." A sample budget is also provided as an illustration of the technique of using the formula for computing proposed funding for materials collection maintenance and development. An appendix lists financial subaccount codes typically used in library media programs. (ESR)

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PLANNING THE SCHOOL LIBRARY MEDIA CENTER BUDGET

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PLANNING THE SCHOOL LIBRARY MEDIA CENTER BUDGET

Since 1969 when the first publication in the Plan for Progress in the Media Center series was published by the Iowa Department of Public Instruction, the Department has emphasized the need for planning. Planning guides were provided for both the K-6 and 7-12 documents. The planning guides for these publications include a section on budgets which encourages budgeting "to maintain collection and to reach goals established." "School Library Media Budgets: A Suggested Replacement Formula for Materials," first published in 1980, also emphasized the need for planning. This budget document was used in workshops in response to concern for the increasing age of library materials in school library media centers. "Planning the School Library Media Center Budget" is essentially a revision of this earlier document.

Whether a school district uses PPBS (Planning, Programming, Budgeting System), PPBES (Planning, Programming, Budgeting, Evaluation System), or some other system; whether the budget is centralized or decentralized, school personnel including the library media staff should be involved in budget planning. The planning should consider the goals and objectives of the district, the school and of particular programs, both for the year under consideration, and for the future.

Leadership for budget planning should come from the district administrator who should schedule budget discussions with staff and board, request budget proposals from departments or individual staff members, and set up calendars and "tickler" files to remind people to meet deadlines for budget proposals and program evaluation reports.

School principals, library media specialists and department heads should be consulted about the needs and requirements of their programs. In fact, democratic budgeting should provide for participation of all professional staff, clerical employees, and custodians, thus allowing the school budget to reflect the needs of the entire school system. Consulting their staffs will not only assure superintendents of receiving much needed information but will also contribute to the morale and status of employees.

Whatever the economic climate, some administrators may not make a practice of providing direct opportunity or encouragement for participation in budget planning. In such cases the district and/or building level library media specialists need to assume some initiative. A carefully prepared budget proposal which includes indications of short and long range planning, addresses curriculum needs and assumes responsibility for maintenance and needed development of services, should be helpful to any administrator. If the administrator does not request it, the library media specialist should volunteer it.

It is clearly the responsibility of the library media specialist to determine the probable costs of maintaining the collections and services, of keeping up with the changing collection, staff, service and space needs

and the implications of failing to meet these maintenance and development needs, and to report this to the building or district administrator in a budget proposal.

Such budget proposals should be based on short and long range plans. The long range plans could very well include completion of the K-6 and/or 7-12 "Media Center Planning Guides" mentioned earlier. Such proposals should also consider evaluation of the existing program, evaluation that goes beyond the Plan for Progress in the Media Center "Planning Guides". The Iowa Department of Public Instruction has not provided guidelines for such planning for Iowa schools. However, in 1978, the Department published Media Center Program Evaluation Document for Iowa Area Education Agencies (MEDIA). This document encourages the use of action research to assist in evaluation of a program. Some of the techniques proposed would be suitable for districts and schools.

Budget proposals may need to be in the format the school district follows. Since most schools follow Uniform Financial Accounting for Iowa School Districts and Area Education Agencies issued by the Department November 5, 1975, the examples given in this document use that system.

The "Expenditure Accounts Structure" from Uniform Financial Accounting is a five component, 14 digit code. The five components are:

FUND: The usual fund for library media expenses is the OPERATING FUND indicated by the two digits: 11.

FACILITY: The school building involved is indicated by three digits, generally the last three digits in the discrete number assigned by the Department to the district or school and shown in the Iowa Educational Directory. The district, or district-wide programs will be 000 or another three digit code beginning with 0. Senior high schools fall between 100-169. Combination junior-senior highs are numbered from 170-199. Junior highs or middle schools are numbered in the 200s, pre-schools in the 300s and elementary schools in the 400-600s.

PROGRAM: The three number program code refers to the particular curriculum area or support service. For example, Library Services are 740-749 and Audiovisual Services, 750-759.

PROJECT: This three digit code is for projects involving several programs. The federally funded Educational Consolidation Improvement Act would be an example. The project code is used only when such a project is involved. Local projects can also be assigned numbers.

OBJECT: This code, again three digits, relates to the service or commodity purchased. Examples are 430 Library Books (Supplies and Materials) and 560 Library Books (Capital Outlay).

A budget proposal for "Anytown Junior-Senior High School" might include the following categories related to the library media program:

11-172-740-(no project code)	-431 (Library Books, General)
	-432 (Reference Books)
	-434 (Professional Books)
	-435 (Library Supplies)
	-441 (Newspapers)
	-442 (Magazines)
	-450 (Audiovisual Aids)
	-456 (Equipment Repair)
	-545 (Equipment - Additional)
	-546 (Equipment - Replacement)
	-562 (Library Books -Major Acq.)
11-172-740-707 (ECIA)	-431 (Library Books, General)
	-545 (AV Equipment - Additional)
11-172-740-807 PTA Fund - (locally assigned no.)	-431 (Library Books, General)
	-545 (AV Equipment - Additional)

A school or district uses only the codes desired. There are unused numbers to which the district may assign headings. A table showing the program and object codes most frequently used and giving all assigned and extra numbers for these object codes appears in the appendix.

Library media budget proposals should include proposed expenditures for purchase of student materials, professional materials, supplies and equipment, and for rental and lease of materials and equipment. It should include both maintenance and development components. Development might include growth toward reaching quantitative goals such as those in Media Programs, District and School or Iowa's Plan for Progress in the Media Center, K-6 and 7-12. Development might also include working toward serving a particular curriculum area better, buying to support a new course or text, or developing a broad area such as materials with a multi-cultural nonsexist approach.

The maintenance components should propose a realistic maintenance schedule. For example, a seven to ten year cycle for replacement of sixteen millimeter projectors and a five year cycle for encylopedias has frequently been used in school library media programs. Generally, however, serious consideration has not been given to a maintenance cycle for materials beyond encyclopedias. This document illustrates a sample replacement formula for proposing funding for materials collection maintenance. Such a formula does not promote automatic discard of materials any more than equipment formulas have promoted such discard. It does, however, suggest that replacement of approximately a given percent of a collection each year would result in a more attractive, up-to-date and useful collection.

The sample charts shown on page 5-8 demonstrate ten, fifteen, and twenty year cycles for the minimum materials collections sizes in Phase I of the Plan for Progress in the Media Center series. Average costs as published in standard library references or suggested by practicing professionals or trade representatives are used. The figures and cycles used may not suit a particular situation. For example, if regular paperbacks rather than prebound ones are used the cost per book would be lower and the cycle would need to be shorter. Discounts will also vary.

A given school's budget may be too small to reflect even a 20 year cycle, but the formula should offer a planning tool applicable in many situations. Since only sample categories are used, nearly all actual budget proposals would need to consider other categories. It should also be noted that this document does not address such vital concerns as staff and facilities, library skills and a myriad of other concerns for which a library media specialist needs to plan.

The sample budget beginning on page 9 is an illustration of the technique, not necessarily a practical budget for a given school.

POSSIBLE REPLACEMENT CYCLES AND SAMPLE COSTS FOR SELECTED LIBRARY MEDIA BASED ON IOWA'S PLAN FOR PROGRESS IN THE MEDIA CENTER, K-6 AND 7-12 PHASE I WITH AVERAGE COSTS FROM THE 1983 BOWKER ANNUAL, BAKER AND TAYLOR'S SCHOOL SELECTION GUIDE, 1984 AND OTHER SOURCES

PHASE I RECOMMENDATIONS

ITEM	K-6, PHASE I	AVERAGE COSTS	7-12, PHASE I	AVERAGE COSTS
Books	6,000	pb @ 4.50/2.39* hb @ 10.24/9.25#	8,000	jh pb @ 4.50/ 2.39* sh pb @ 5.00/ 2.62* jh hb @ 11.49/10.50# sh hb @ 17.05/16.06#
Magazines	15	juv. @ 9.90 gen'l @ 23.93	J.H. 75 S.H. 100	@ 23.93 @ 23.93
Newspaper	3	@ 60.00 (9 mos.)	6	@ 60.00 (9 mos.)
Filmstrips	500	@ 29.14	500	@ 29.14
Recordings	600	Cass @ 10.74 Disc @ 9.00 (81)	500	Cass @ 10.74 Disc @ 9.00 (81)

*First figure is for prebound paperback books; second for mass market paperbacks.
#First figure is for processed books, second for unprocessed books.

TEN YEAR REPLACEMENT CYCLE

ITEM	K-6, PHASE I Annual Replacement	COMPUTATION	TOTAL	7-12, PHASE I Annual Replacement	COMPUTATION	TOTAL
Books	600	500 hb @ 10.24 100 pb @ 4.50	5,210.00 450.00	800	jh500 hb @ 11.49 jh300 pb @ 4.50 sh500 hb @ 17.05 sh300 pb @ 5.00	5,745.00 1,350.00 8,525.00 1,500.00
Magazines	15	12 @ 9.90 3 @ 23.93	118.80 71.79	75 (JH) 100 (SH)	75 @ 23.93 100 @ 23.93	1,794.75 2,393.00
Newspapers	3	3 @ 60.00	180.00	6	6 @ 60.00	360.00
Filmstrips	50	50 @ 29.14	1,457.00	50	50 @ 29.14	1,457.00
Recordings	60	Cass 50 @ 10.74 Disc 10 @ 9.00	537.00 90.00	60	Cass 50 @ 10.74 Disc 10 @ 9.00	537.00 90.00
TOTALS			8,024.59			JH 11,333.75 SH 14,862.00

FIFTEEN YEAR REPLACEMENT CYCLE

ITEM	K-6, PHASE I Annual Replacement	COMPUTATION	TOTAL	7-12, PHASE I Annual Replacement	COMPUTATION	TOTAL
Books	400	hb 333 @ 10.24 pb 67 @ 4.50	3,409.92 301.50	534	jhhb 332 @ 11.49 jhpb 202 @ 4.50 shhb 332 @ 17.05 shpb 202 @ 5.00	3,814.68 909.00 5,660.60 1,010.00
Magazines	15	12 @ 9.90 @ 23.93	118.80 71.79	75 (JH) 100 (JH)	75 @ 23.93 100 @ 23.93	1,794.75 2,393.00
Newspapers	3	3 @ 60.00	180.00	6	6 @ 60.00	360.00
Filmstrips	34	34 @ 29.14	990.76	34	34 @ 29.14	990.76
Recordings	40	Cass 33 @ 10.74 Disc 7 @ 9.00	354.42 63.00	40	Cass 33 @ 10.74 Disc 7 @ 9.00	354.42 63.00
TOTALS			5,490.19			JH 8,286.61 SH 10,831.78

TWENTY YEAR REPLACEMENT CYCLE

ITEM	K-6, PHASE I Annual Replacement	COMPUTATION	TOTAL	7-12, PHASE I Annual Replacement	COMPUTATION	TOTAL
Books	300	hb 250 @ 10.24 pb 50 @ 4.50	2,560.00 225.00	400	jhhb 250 @ 11.49 jhpb 150 @ 4.50 shhb 250 @ 17.05 shpb 150 @ 5.00	2,872.50 675.00 4,262.50 750.00
Magazines	15	12 @ 9.90 3 @ 23.93	118.80 71.79	75 (JH) 100 (SH)	75 @ 23.93 100 @ 23.93	1,794.75 2,393.00
Newspapers	3	3 @ 60.00	180.00	6	6 @ 60.00	360.00
Filmstrips	25	25 @ 29.14	728.50	25	25 @ 29.14	728.50
Recordings	30	Cass 25 @ 10.74 Disc 5 @ 9.00	268.50 45.00	30	Cass 25 @ 10.74 Disc 5 @ 9.00	268.50 45.00
TOTALS			4,197.59			JH 6,744.25 SH 8,807.50

SAMPLE BUDGET

A budget proposal should be related to long and short range planning, to maintenance and development. It might include or refer to a five year plan following the K-6 and 7-12 "Media Center Planning Guides" mentioned earlier. If it must be adjusted, the library media specialist needs to be involved.

The sample budget proposal suggested here is for "Anytown Junior-Senior High School". It would be supported by a five year plan and an annual report. It is not meant to be the budget for an actual school.

LIBRARY MEDIA BUDGET PROPOSAL
1983-1984
ANYTOWN JUNIOR-SENIOR HIGH SCHOOL
September 15, 1983

MAINTENANCE BUDGET

To maintain the present materials collections on a 15 year cycle.
To maintain the professional collection and reference sets on a 5 year cycle.
To maintain paperbacks on a two year cycle.
To maintain continuations and periodical holdings.
To maintain equipment holdings according to plan on file.

CODE		ITEM	SIZE	CYCLE	NO.	INDIV.COST	TOTAL
11-172-740-	-431	Library Books					
		Hardbacks	8,000	15 yrs	jh278	11.49	3,194.22
					sh278	17.05	4,739.90
		Paperbacks	2,000	2 yr	jh500	2.39	1,195.00
					sh500	2.62	1,310.00
	-432	Reference Books					
		Encyclopedias-1 set		5 yrs		600.00	600.00
		Continuations					456.00
	-434	Professional Books	200	5 yrs	40	13.76	550.40
	-435	Supplies $1.00 per student					500.00
	-441	Newspapers	6		6	60.00	360.00
	-442	Magazines	100		100	23.93	2,393.00
	-444	Professional Magazines	15		15	23.93	358.95
	-451	Filmstrips	500	15 yrs	34	29.14	990.76
	-452	Recordings	600	15 yrs	40	10.74	429.60
	-456	AV Repair & Maintenance					
		- AEAMC Contr.			35	15.00	525.00
	-546	Equipment Replacement					
		16 mm Projector			1	700.00	700.00
		Sound Filmstrip Projector			2	325.00	650.00
		Overhead Projector			1	375.00	375.00
		Cassette Recorder			5	35.00	175.00
		TOTAL - MAINTENANCE BUDGET					19,502.83

DEVELOPMENT BUDGET

To meet five year collection goals to establish video tape, slide, and microcomputer software collections.
To improve multi-cultural, nonsexist holdings
To improve new social studies curriculum in International Relations.

11-172-740-	-442	Magazines			
		International	5	23.93	119.65
		MC/NS	5	23.93	119.65
	-454	Videotapes			
		Recorded by AEAMC	50	10.00	500.00
	-455	Slides			
		Commercial or AEAMC	20 sets	45.00	900.00
	-457	Microcomputer Programs			
		Library Management Program	1	400.00	400.00
		Commercial Classroom Programs	10	40.00	400.00
		MECC Programs through AEAMC	200	3.00	600.00
	-545	Additional Equipment			
		Microcomputer and Components	1	2,200.00	2,200.00
11-172-740-707-431		Library Books			
		MC/NS Books	50	11.49	574.50
			50	17.05	852.50
		International Relations Books			
		Hardback	75	17.05	1,278.75
		Paperback	75	5.00	375.00
11-172-740-807-545		Additional Equipment			
		Sound Slide Projectors	2	475.00	950.00
		1/2" Video Tape Recorders	1	1,200.00	1,200.00
		Microcomputer and Components	2	2,200.00	4,400.00
		TOTAL - DEVELOPMENTAL BUDGET			14,870.05
		TOTAL - MAINTENANCE AND DEVELOPMENTAL BUDGETS			34,372.88

Local Funds		
Maintenance	$19,502.83	$39.01 per student
Development	5,239.30	10.48 per student
Total Local Funds	24,742.13	
Other		
Federal Funds	3,080.75	6.16 per student
PTA Fund Raiser	6,550.00	13.10 per student
Total Other	9,550.00	
TOTAL	$34,372.88	$68.17 per student

APPENDIX

SUBACCOUNT CODES FROM

UNIFORM FINANCIAL ACCOUNTING FOR IOWA SCHOOL DISTRICTS AND AREA EDUCATION AGENCIES

TYPICALLY USED IN LIBRARY MEDIA PROGRAMS

FUND CODES

11-19	General Fund Group
11	Operating Fund
40-49	School House Fund Groups
42	Capital Projects Fund (basically for new buildings, new collections, or fire or other severe damage replacement)

FACILITIES CODES

000-099	Organization-Wide Facility
100-169	Senior High School Facility
170-199	Junior/Senior High School Facility
200-299	Junior High/Middle School Facility
300-399	Pre-School Facility
400-699	Elementary School Facility
700-749	Special Education Facility
750-769	Career Education Facility
770-799	Community Education Facility
800-899	Non-Public Schools

PROGRAM CODES

740-749	Library Services
741	Library Learning Resources T. IV
742-749	Unassigned
750-759	Audiovisual Services
751	Maintenance
752-759	Unassigned

PROJECT CODES

700-799	Used for federal programs administered by DPI
707	School Library Resources, Textbooks and Instructional Materials (Includes equipment)

OBJECT CODES

100-199	Salaries and Other Pay
120-129	Professional - Instructor
125	Librarian
126	Media Specialist
140-149	Office/Clerical
141	Secretary
142	Typist
143	Clerk
170-179	Regular Instructional Support Staff Non-Certificated
171	Educational/Library Aide
180-189	Student Help
181	Regular
182	Work-Study
183	Student Intern
200-299	Employee Benefits
400-499	Supplies
410-419	General Supplies
411	Office Supplies
412	Instructional Supplies
413	Resale Supplies
414-419	Unassigned
430-439	Library Books
431	General Library Books
432	Reference Books
433	Library Book Binding & Repair
434	Professional Books
435-439	Unassigned
440-449	Periodicals
441	Newspapers
442	Magazines
443	Directories
444-449	Unassigned
450-459	Audiovisual Aids
451	Films and Filmstrips

OBJECT CODES (cont)

452	Recordings
453	Recording Tape
454	Videotapes
455	Slides
456	Repair Parts
457-459	Unassigned
500-599	Capital Outlay
540-549	Equipment
541	Furniture - Initial
542	Furniture - Additional
543	Furniture - Replacement
544	Equipment - Initial
545	Equipment - Additional
546	Equipment - Replacement
560-569	Library Books
561	Initial Library Books
562	Major Acquisition Books
563-569	Unassigned
580-589	Audiovisual Aids
581	Initial Films
582	Major Acquisition of Films
583-589	Unassigned